

8***

Equity Accounts

Definition: Cumulatively, these accounts represent the difference between the assets and liabilities of the Department. Individually, each account represents a summary of unique activities which affect equity. In addition, the accounts are used to record the revenues and collections credited to the U.S. Department of Treasury.

7/14/03

8111
Transfers Issued

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
5720	A7	Financing Sources Transferred In Without Reimbursement - Non-Budgetary, Balancing <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z</u> <u>Reporting Unit = 9</u>	FT = 5 <u>and</u> SCC = 32,34,38,40
5720	B7	Financing Sources Transferred In Without Reimbursement, Budgetary, Balancing <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z</u> <u>Reporting Unit = 9</u>	FT = <u>Not</u> 5 <u>and</u> SCC = 32,34,38,40
5730	A1	Financing Sources Transferred Out Without Reimbursement, Non-Budgetary Interoffice Inventory <u>Government/Non-Government = F</u>	FT = 5 <u>and</u> SCC 34,38,97,CP
5730	A1	Financing Sources Transferred Out Without Reimbursement, Non-Budgetary Interoffice Inventory <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u>	FT = 5 <u>and</u> SCC 34, 38
5730	A3	Financing Sources Transferred Out Without Reimbursement - Non-Budgetary - Intra-office Inventory <u>Government/Non-Government = F</u>	FT = 5 <u>and</u> SCC 32, 40
5730	A3	Financing Sources Transferred Out Without Reimbursement - Non-Budgetary - Intra-office Inventory <u>Government/Non-Government = F</u> <u>Field Office = XN,</u> <u>Reporting Unit = 9, FT = 5Z</u> <u>(Reverse Sign)</u>	FT = 5 <u>and</u> SCC 32, 40

8000-2

9/5/01

8111
Transfers Issued

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
5730	B5	Financing Sources Transferred Out Without Reimbursement, Budgetary - Intra-office <u>Government/Non-Government = F</u>	FT SCC	<u>Not</u> 5 <u>and</u> 32, 40
5730	B5	Financing Sources Transferred Out Without Reimbursement, Budgetary <u>Government/Non-Government = F</u> <u>Field Office = XN, FT = 5Z</u> <u>(Reverse Sign)</u>	FT SCC	<u>Not</u> 5 <u>and</u> 32, 40
5730	B6	Financing Sources Transferred Out Without Reimbursement, Budgetary Interoffice <u>Government/Non-Government = F</u>	FT SCC	<u>Not</u> 5 <u>and</u> 34, 38
5730	B6	Financing Sources Transferred Out Without Reimbursement, Budgetary Interoffice <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z,</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u>	FT SCC	<u>Not</u> 5 <u>and</u> 34, 38

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8111
Transfers Issued

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account includes the cost of materials, equipment, services, and other items transferred to other DOE contractors, or field offices. Detail accounts in this group are maintained by the issuing and receiving organizations only (field office or contractor, as applicable). Accounts (8112) maintained by the receiving organization are reciprocal to the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. In other words, they must balance to zero by organization and by fund type of transfer. The Office of Financial Control and Reporting provides a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections, including out-of-balance problems, are to be resolved prior to month-end closing. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have credit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors). At fiscal year-end, the closing of amounts recorded by contractors in this account are preparation of consolidated statements. At the end of the year, the accounts, which normally have credit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors). At fiscal year-end, the closing of amounts recorded by contractors in this account are accomplished by the Office of Financial Control and Reporting with an offset of Account 8125. At this time, the reciprocal investment account entry in this same amount is established by the Office of Financial Control and Reporting in the field office accounts with the offset to Account 8151. Corresponding entries are to be made at the contractor and field office levels, but these entries are to be limited to local use only and are not to be included in the field office FIS submissions to Headquarters.

Restrictions on Use:

Table of Related Codes:

- Other Party Identifier must not = blank
- Summary Classification Code = 32, 34, 38, 39, 40

MARS Edits: B023; B062; B063; B088; C066; C104; C141; C307

^{1/}This entry is generated in those unusual circumstances where correcting entries are made for prior year errors resulting from 8111/8112 balances not netting to zero.

7/2/03

8112
Transfers Received

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3310	09	Cumulative Results of Operations, All Other <u>FO = XN, FT = 5Z, FY = 199913</u> <u>(Reverse Sign)</u>	FT = 51 <u>and</u> SCC = CP <u>and</u> FY = 200013 ^{2/}
		<u>FO = XN, FT = 5Z, FY = 199913</u>	FT = 5E <u>and</u> SCC = CP <u>and</u> FY 200013
5720	A1	Financing Sources Transferred In Without Reimbursement, Non-Budgetary Interoffice - Inventory <u>Government/Non-Government = F</u>	FT = 5 and SCC CP, 33, 35, 97
5720	A1	Financing Sources Transferred In Without Reimbursement, Non-Budgetary Interoffice - Inventory <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z,</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u>	FT = 5 and SCC CP, 33, 35, 97
5720	A3	Financing Sources Transferred In Without Reimbursement, Non-Budgetary - Intra-office Inventory <u>Government/Non-Government = F</u>	FT = 5 <u>and</u> SCC 31, 37

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7/2/03

8112
Transfers Received

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
5720	A3	Financing Sources Transferred In Without Reimbursement, Non-Budgetary - Intra-office Inventory <u>Government/Non-Government = F</u> <u>Field Office = XN,</u> <u>Reporting Unit = 9, FT = 5Z</u> <u>(Reverse Sign)</u>	FT = 5 <u>and</u> SCC 31, 37
5720	A7	Financing Sources Transferred In Without Reimbursement, Non-Budgetary, Balancing <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z</u> <u>Reporting Unit = 9</u>	FT = 5 <u>and</u> SCC 31,33,35,37, 97,CP
5720	B5	Financing Sources Transferred In Without Reimbursement - Intra- office <u>Government/Non-Government = F</u>	FT <u>Not</u> 5 <u>and</u> SCC 31, 37
5720	B5	Financing Sources Transferred In Without Reimbursement - Intra- office <u>Government/Non-Government = F</u> <u>Field Office = XN,</u> <u>Reporting Unit = 9, FT = 5Z</u> <u>(Reverse Sign)</u>	FT <u>Not</u> 5 <u>and</u> SCC 31, 37
5720	B6	Financing Sources Transferred In Without Reimbursement, Budgetary Interoffice <u>Government/Non-Government = F</u>	FT <u>Not</u> 5 and SCC 33, 35
5720	B6	Financing Sources Transferred In Without Reimbursement, Budgetary Interoffice <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z,</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u>	FT <u>Not</u> 5 and SCC 33, 35

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7/2/03

8112
Transfers Received

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
5720	B7	Financing Sources Transferred In Without Reimbursement, Budgetary, Balancing <u>Government/Non-Government = F</u> <u>FO = XN, FT = 5Z</u> <u>Reporting Unit = 9</u>	FT <u>Not 5 and</u> SCC 31,33,35,37

Definition: This account includes the cost of materials, equipment, services, and other items transferred from other DOE contractors, or field offices. Detail accounts in this group are maintained by the issuing and receiving organizations only (field office or contractor, as applicable). Accounts (8111) maintained by the receiving organization are reciprocal to the accounts maintained by the issuing organization and should be in agreement with them at the end of each month. In other words, they must balance to zero by organization and by fund type of transfer. The Office of Financial Control and Reporting will provide a monthly feedback of cumulative transactions in summary form to each field office for review and, where applicable, corrective action. Any corrections necessary to product transfers must be resolved with the data submission of the following month. Transfers, other than product, are edited and corrected if necessary, during the monthly editing process prior to FIS update. The accounts are eliminated in the preparation of consolidated statements. At the end of the year, the accounts, which normally have credit balances, are closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors). At fiscal year-end, the closing of amounts recorded by contractors in this account are accomplished by the Office of Financial Control and Reporting with an offset of Account 8125. At this time, the reciprocal investment account entry in this same amount is established by the Office of Financial Control and Reporting in the field office accounts with the offset to Account 8151. Corresponding entries are to be made at the contractor and field office levels, but these entries are to be limited to local use only and are not to be included in the field office FIS submissions to Headquarters.

Restrictions on Use:

Table of Related Codes:

- Other Party Identifier must not = blank
- Summary Classification Code = 31, 33, 35, 36, 37

MARS Edits: B023; B062; B063; B088; C066; C104; C141; C307

^{1/}This entry is generated in those unusual circumstances where correcting entries are made for prior year errors resulting from 8111/8112 balances not netting to zero.

8000-7

7/2/03

8112
Transfers Received

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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²/An FY 1999 imbalance between BSCs 8111/8112 resulted from nuclear material transfers between the Oak Ridge and Albuquerque field offices. A correcting CP entry in FY 2000 by the Office of Financial Control and Reporting was made. This crosswalk is needed to properly affect the FY 1999 equity balance for this correcting entry.

8113
Nonreimbursable Transfers To Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
2320	01	Deferred Credits - Other Federal Agencies <u>Government/Non-Government = F</u>	FT	57 <u>and</u> FO WA
2320	02	Deferred Credits - Domestic <u>Government/Non-Government = N</u>	FT	57 <u>and</u> FO <u>Not</u> WA
5730	A9	Financing Sources Transferred Out Without Reimbursement, Non-Budgetary All Other <u>Government/Non-Government = F</u>	FT	<u>Not</u> 57
5790	09	<u>Government/Non-Government = F</u>	FT	5P

Definition: This account includes the net book cost of property, and cost of services transferred to other Federal agencies that are not to be covered by fund transfers. A separate identification is maintained for each agency. At the end of the year, the account is closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors, by contractor).

Examples of transactions included in this account are weapons depreciation applicable to deliveries of components to the Department of Defense under working fund and transfer appropriation agreements, depreciation applicable to chemical processing of fuel elements, and the difference between historical and current cost of SS materials in fuel elements returned to DOE.

Restrictions on Use:

Table of Related Codes:

- Other Party Identifier = other Federal agency code
- Summary Classification Code = 76

MARS Edits: C104; C109

8114
Nonreimbursable Transfers from Other Federal Agencies

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
5720	A9	Financing Sources Transferred In Without Reimbursement, Non-Budgetary All Other <u>Government/Non-Government = F</u>	

Definition: This account includes the net book cost of property and the cost of services transferred from other Federal agencies that are not to be covered by fund transfers. A separate identification is maintained for each agency. At the end of the accounting period, the account is closed to Account 8151, DOE Equity (or to Account 8125, Investment with Integrated Contractors, by contractor). Reimbursable transfers are handled through Account 3122, Accounts Payable--Other Federal Agencies. Examples of transactions included in this account are transfers of stores and plant and equipment.

Restrictions on Use:

Table of Related Codes:

- Other Party Identifier = other Federal agency code
- Summary Classification Code = 77

MARS Edits: C104; C109

8115
Intrareporting Unit Transfers

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
5730	A4	Financing Sources Transferred Out Without Reimbursement, Non-Budgetary Intraoffice, PP&E <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	

Definition: This account is to be used for transfers of items between contract identification codes or site codes within the same reporting organization. Entries in the account must net to zero within each fund type, financial plan code, and reporting unit. At year-end, the account is closed in contractors' accounts to Account 8125, Investment with Integrated Contractors, and by the field offices to Account 8151, DOE Equity. When utilized by contractors involved in Uranium Supply and Enrichment Activities (USEA), care should be taken at report dates to distribute reciprocal entries to Account 8123, Current Year Payments with Integrated Contractors, as appropriate, in order that the reciprocating balances remaining in Account 8115 accounts of the same reporting unit will represent actual transfers of items, such as equipment, between USEA and non-USEA functions of the same organization.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = 97
- Balance Sheet Code 8115 should balance by financial plan within fund type within reporting organization.

MARS Edits: B025; C104

5/1/01

8116
Transfers Issued – Foreign Product

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
7290	09	Other Losses - All Other Government/Non-Government = N <u>B&R YN0909000</u>	

Definition: To record the issue of nuclear and non-nuclear materials inventory transfers to a foreign nation.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

8000-12

5/21/01

8117
Transfers Received – Foreign Product

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
7190	09	Other Gains - All Other <u>Government/Non-Government = N</u> <u>B&R YN0909000</u>	

Definition: To record the receipt of nuclear and non-nuclear materials inventory transfers from a foreign nation.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

3/16/00

8118
Borrowing from U.S. Treasury

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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TBD

Definition: This account represents amounts borrowed from the U.S. Treasury.

Restrictions on Use: Since the Capital Accounting Center and Bonneville Power Administration are the only offices with this type or activity, they are the only offices which could reflect balances in this account.

Table of Related Codes:

MARS Edits: B098; C104

4/15/04

8123
Current Year Payments with Integrated Contractors

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
5790	04	Cumulative Results - Current Year Payments With Integrated Contractors	

Definition: This account reflects the net amount of funds provided to integrated contractors during a given fiscal year. At year-end, the balance in account 8123 is closed to account 8124, Current Year Audited Cost with Integrated Contractors.

Restrictions on Use:

Table of Related Codes:

- Balance Sheet Code 8123 should balance by fund type within office code.

MARS Edits: B007; C104; C106

8124
Current Year Audited Cost with Integrated Contractors

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3310	02	Cumulative Results - Current Year Audited Costs With Integrated Contractors	

Definition: After audit and acceptance by the field office of all or a portion of the contractor's certified accounting for a given period, account 8124 is credited and account 8125, Investment with Integrated Contractors, is debited to reflect the contractor's certification of net expenditures accrued. If there are no subsequent adjustments, this entry reflects interim acceptance (subject to later audit) of the contractor's net cost of operations, plus increases (or minus decreases) in non-cash assets, minus any increases (or plus decreases) in accumulated depreciation and allowances for losses on accounts receivable and inventories. After these entries are made, the balance in Balance Sheet Code 8124 represents the amount of contractor charges for which an accounting has not been made to and accepted by DOE.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 81
- Balance Sheet Code 8124 should balance by fund type within office code.

MARS Edits: B008; C104; C106

8125
Investment With Integrated Contractors

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
3310	03	Cumulative Results - Investment With Integrated Contractors	

Definition: After audit and acceptance by the field office of all or a portion of the contractor's certified accounting for a given period, account 8124, Current Year Audited Cost With Integrated Contractors, is credited and account 8125 is debited to reflect the contractor's certification of net expenditures accrued. If there are no subsequent adjustments, this entry reflects interim acceptance (subject to later audit) of the contractor's net cost of operations, plus increases (or minus decreases) in non-cash assets, minus any increases (or plus decreases) in accumulated depreciation and allowances for losses on accounts receivable and inventories. After these entries are made, the balance in account 8124 represents the amount of contractor charges for which an accounting has not been made to and accepted by DOE.

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = OB, 01, 81
- Balance Sheet Code 8125 should balance by fund type within office code.

MARS Edits: B009; C104; C106

6/23/03

8131
Program Costs Capitalized—Inventories

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>		<u>Associated MARS Element</u>
3107	09	Unexpended Appropriations--Used, All Other	FT	<u>Not</u> 5*,VE,VP
3310	09	Cumulative Results of Operations, All Other	FT	56,58,59,5A, 5B,5C,5D,5F, 5G,5H,5R,5S
5700		Appropriations Used	FT	51 (except FO OR <u>and</u> RU = Y),5E, 5N,54,VE,VP
5700		Appropriations Used <u>B&R YN0309020</u> <u>(Reverse Sign)</u>	FT	TC <u>and</u> FO OR <u>and</u> RU = Y
6790	02	Other Expenses Not Requiring Budgetary Resources - Nuclear Materials <u>B&R YN0309020</u>	FT	TC, 51 <u>and</u> FO OR <u>and</u> RU = Y
8030	03	Purchases of Capitalized Inventories	FT	<u>Not</u> 5*
8030	04	Purchases of Capitalized Inventories (Contra Account) <u>(Reverse Sign)</u>	FT	<u>Not</u> 5*

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8131
Program Costs Capitalized - Inventories

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General Ledger Account Title/</u> <u>Associated MARS Element</u>
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Definition: This account summarizes the fund and non-fund capital costs associated with inventory production which is budgeted as a mission/resource activity. All such costs are capitalized as non-fund items to their respective asset accounts. At the end of the year, the balance by fund-type code is closed to account 8151, DOE Equity (or to account 8125, Investment with Integrated Contractors, by contractor).

Restrictions on Use:

Table of Related Codes:

- Fund Type must not = 3T, 3Y, 2A through 2Z
- B&R must not = 35, 39
- Summary Class Code 61 must have Fund Type=5A through 54, 57

MARS Edits: B020; C033; C034; C060; C061; C086; C095; C096; C099; C104; C206

8132
Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
2310	09	Advances from Others - All Other <u>Government/Non-Government = N</u> FT 4A <u>and</u> Fiscal Year > 2002
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u> FT 55 <u>or</u> FT 57 <u>and</u> B&R ZN (except ZN1402, ZN1403024, ZN1404024, ZN40) FT 57 and B&R = DB, DC, DF, YN (except YN40, YN1301000, YN1302000, (<u>or</u> YN0203 <u>and</u> FO = WA)) <u>or</u> FT = 5J <u>and</u> B&R = ZN2601000 <u>or</u> FT = WD,WH,WK,WJ,8L,NF,NG,NH
2320	01	Deferred Credits, Other Federal Agencies <u>Government/Non-Government = F</u> FT 5Z <u>or</u> FT 57 <u>and</u> B&R ZN1403024,ZN1404024,ZN40
2320	09	Deferred Credits, All Other <u>Government/Non-Government = N</u> <div style="float: right;">FT 57 <u>and</u> B&R = ZN1402</div>
3107	09	Unexpended Appropriations-Used, All Other FT <u>Not</u> 1,2,3,5,FA,UA,UE,UF,UG,UH,UX,UY,UZ,WD,WH,WJ,8L, NF,NG,NH,VE,VP,WF,DG,W1,W2,W3,W4,W9 <u>or</u> B&R <u>Not</u> YN0203,YN0204 <u>or</u> (FT <u>Not</u> 4A <u>and</u> Fiscal Year > 2002)
3108	00	Unexpended Appropriations, Prior Period Adjustments - Restated FT <u>Not</u> 5,DG,UA and B&R YN0203 <u>and</u> Fiscal Year > 2001
3108	00	Unexpended Appropriations, Prior Period Adjustments - Restated B&R YN0203 <u>and</u> Fiscal Year = 2001 <u>and</u> FT HA, TC

8132
Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
3109	00	Unexpended Appropriations, Prior Period Adjustments - Not Restated FT <u>Not</u> 5,DG,UA <u>and</u> B&R YN0204
3109	00	Unexpended Appropriations - Prior Period Adjustments <u>Government/Non-Government = N</u> FT <u>Not</u> 5, DG, UA <u>and</u> B&R YN0203
3109	00	Unexpended Appropriations - Prior Period Adjustments <u>Government/Non-Government = N</u> (Reverse Sign) FT DG, UA <u>and</u> B&R YN0203
5100		<u>Revenue from Goods Sold</u> <u>Government/Non-Government = N</u> B&R ZN01, ZN06 - ZN1002 (except ZN0601030, ZN0602043, ZN0602053, ZN0702030, ZN0802, ZN0903000, ZN1001013, ZN1001014, ZN1001023, ZN1001024, ZN1002013, ZN1002014, ZN1002023, ZN1002024), ZN1004 - ZN1299 (except ZN1004030, ZN1004040, ZN1005, ZN1203000), ZN16 - ZN1701, ZN1905 - ZN1908, ZN1919 (except ZN1919013), ZN24-ZN25, <u>or</u> B&R ZN30 <u>and</u> FT 5Z
5100		<u>Revenue from Goods Sold</u> <u>Government/Non-Government = F</u> B&R ZN0601030, ZN0602043, ZN0602053, ZN0702030, ZN0802, ZN0903000, ZN1001013, ZN1001014, ZN1001023, ZN1001024, ZN1002013, ZN1002014, ZN1002023, ZN1002024, ZN1004030, ZN1004040, ZN1005, ZN1203000, ZN1919013
5200	09	Revenue from Services Provided, All Other <u>Government/Non-Government = N</u> B&R 5030, 70, 75, ZN02-ZN03, ZN1003 (Except ZN1003030, ZN1003040), ZN1901 - ZN1904, ZN1910010, ZN1910020, ZN190901, ZN21

8132
Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5200	09	Revenue from Services Provided, All Other <u>Government/Non-Government = F</u> B&R 50 (except 5030), ZN0501000, ZN1003030, ZN1003040, ZN190902, ZN1910030 (except FT 51) ⁴ , ZN30
5310	E1	Interest Revenue, Exchange <u>Government/Non-Government = F</u> B&R ZN1404024
5310	C1	Interest Revenue, Exchange - Offsetting Receipts <u>Government/Non-Government = N</u> B&R ZN1402030, ZN1404 (except ZN1404024, ZN1402010)
5310	N1	Interest Revenue, Non-Exchange, Custodial <u>Government/Non-Government = N</u> B&R ZN0404023
5311	C1	Interest Revenue - Investments, Exchange - Offsetting Receipts <u>Government/Non-Government = F</u> B&R ZN1402010, ZN2303010
5311	N1	Interest Revenue, Investments, Non-Exchange, Custodial <u>Government/Non-Government = N</u> B&R ZN0404022
5311	N1	Interest Revenue, Investments, Non-Exchange, Custodial <u>Government/Non-Government = F</u> B&R ZN0404021
5311	N2	Interest Revenue, Investments, Non-Exchange, Non-Custodial <u>Government/Non-Government = F</u> B&R = ZN260201
5320	02	Penalties, Fines, and Administrative Fees <u>Government/Non-Government = N</u> B&R ZN0404011

8132
Net Cost of Operations

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General Ledger Account Title/</u> <u>Associated MARS Element</u>
5700		<u>Expended Appropriations</u> B&R YN0304011,YN0304013 <u>and</u> FT 5* except FT 5U FT 51,54 <u>and</u> SCC 63,64 FT 5N,VE <u>and</u> SCC 63
5700		<u>Expended Appropriations</u> <u>(Reverse Sign)</u> SCC 60,CP <u>Except</u> B&R YN05 when FT = RX B&R CF0406000,YN10,YN40,YN0203,YN0204,YN0401,WM,ZN (except ZN21 when FT = 55),40,50 <u>or</u> B&R DG <u>and</u> FT DG <u>or</u> B&R EW31 <u>and</u> FT 54 <u>or</u> B&R ST <u>and</u> FT 5U <u>or</u> B&R ST07 <u>and</u> FT 5Z <u>or</u> B&R WF20 <u>and</u> FT 5Z <u>or</u> B&R ZN04 <u>and</u> FT HA <u>or</u> FT 5N <u>and</u> SCC 60 <u>or</u> SCC = CP <u>or</u> FT 4,(except 4A,4B <u>and</u> SCC 60 <u>and</u> FO XN) <u>or</u> FT 1,2,3,4A,5E,5U,5W,51,54,57,8L,FA,UA,UE,UF,UG, UH,UX,UY,UZ,VE,VP,WD,WF,WH,WJ,WK,WL,NF,NG,NH,W1, W2,W3,W4,W9 FT TE <u>and</u> B&R EW02MM050, EW15MM010 ^{2/}
5700		<u>Expended Appropriations</u> <u>(Reverse Sign)</u> FT TE <u>and</u> B&R EW02MM050, EW15MM010 ^{2/}
5708	00	<u>Expended Appropriations -</u> <u>Prior Period Adjustments - Restated</u> <u>(Reverse Sign)</u> B&R YN0203 <u>and</u> Fiscal Year > 2001 <u>and</u> FT Not 5
5708	00	<u>Expended Appropriations -</u> <u>Prior Period Adjustments, Not Restated</u> <u>(Reverse Sign)</u> B&R YN0203 <u>and</u> Fiscal Year = 2001 <u>and</u> FT HA, TC

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5709	00	Expended Appropriations - Prior Period Adjustments, Not Restated (Reverse Sign) B&R YN0204 <u>and</u> FT <u>Not</u> 5
5720	A2	Financing Sources Transferred In Without Budgetary Resources, Interoffice, PP&E <u>Government/Non-Government = F</u> B&R YN0308
5720	A2	Financing Sources Transferred In Without Budgetary Resources, Interoffice, PP&E <u>Government/Non-Government = F</u> B&R YN0308
5720	B6	Financing Sources Transferred In Without Reimbursement, Budgetary - Interoffice <u>Government/Non-Government = F</u> OPI = 0600 B&R ZN1005 <u>and</u> FT VE <u>and</u> FO WA
5720	B6	Financing Sources Transferred In Without Reimbursement, Budgetary - Interoffice <u>Government/Non-Government = F</u> (Reverse Sign) FT = 5Z, OPI = 0600 FT = VE, B&R ZN1005 (except fiscal year 1999 SCC CP) 3/
5720	A9	Financing Sources Transferred In Without Reimbursement, Non-Budgetary, All Other B&R YN4030
5730	A2	Financing Sources Transferred Out Without Budgetary Resources, Interoffice, PP&E <u>Government/Non-Government = F</u> B&R YN0307

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5730	A2	Financing Sources Transferred Out Without Budgetary Resources, Interoffice, PP&E <u>Government/Non-Government = F</u> B&R YN0307
5730	A2	Financing Sources Transferred Out, PP&E, Other <u>Government/Non-Government = F</u> <u>OPI = 0332</u> B&R YN030906
5730	A4	Financing Sources Transferred Out, PP&E Other <u>Government/Non-Government = F</u> <u>OPI = 0332</u> B&R YN030906
5780		Imputed Financing Sources <u>Government/Non-Government = F</u> OPI = 0347 B&R ZN4010
5780		Imputed Financing Sources <u>Government/Non-Government = F</u> B&R = ZN4020
5790	01	Other Financing Sources - Intra-Office <u>Government/Non-Government = F</u> B&R YN0802000
5790	09	Other Financing Sources, All Other FT = W1,W2,W3,W4,W9 <u>Government/Non-Government = F</u> <u>OPI = 0600</u>
5790	C1	Other Financing Sources, Offsetting Receipts <u>Government/Non-Government = F</u> <u>OPI = 0600</u> FT = 5U <u>and</u> B&R ZN2302
5790	C1	Other Financing Sources, Offsetting Receipts <u>Government/Non-Government = F</u> <u>(OPI = 0600), FT = 5Z</u> FT TE <u>and</u> B&R EW02MM050, EW15MM010 ^{2/}

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5900	C1	Other Revenue, Exchange, Offsetting Receipts - In DOE's Budget Government/Non-Government = N FT 57 <u>and</u> B&R ZN1403010, ZN1403025
5900	C1	Other Revenue, Exchange, Offsetting Receipts - In DOE's Budget Government/Non-Government = F FT 57 <u>and</u> B&R ZN1403030
5900	C2	Other Revenue, Exchange, Offsetting Receipts - Not in DOE's Budget Government/Non-Government = N FT 57 and B&R ZN1405010, ZN1406010
5900	E1	Other Revenue - Exchange, In DOE's Budget Government/Non-Government = N FT 57 <u>and</u> B&R ZN1919020, ZN1919030
5900	E1	Other Revenue - Exchange, In DOE's Budget Government/Non-Government = F FT 57, 5Z <u>and</u> B&R ZN1403024, ZN1919013, ZN1403026 FT 53 <u>and</u> B&R = ZN1919013 B&R ZN50
5900	E1	Other Revenue - Exchange, In DOE's Budget Government/Non-Government = F FT 57 and B&R ZN1403024 FT = 5Z (Reverse Sign)
5900	E2	Other Revenue - Exchange, Not In DOE's Budget Government/Non-Government = N B&R ZN1919 (except XN1919013) <u>and</u> FT 54 <u>and</u> FO <u>not</u> ER B&R ZN2301, ZN2002000

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5900	E3	Other Revenues - Deferred Revenue Adjustments, Exchange, In DOE's Budget <u>Government/Non-Government = F</u> FT = 5Z <u>FT 57 and B&R ZN1403024</u>
5900	E3	Other Revenues - Deferred Revenue Adjustments, Exchange, In DOE's Budget <u>Government/Non-Government = N</u> <u>(Reverse Sign)</u> FT 57 <u>and</u> B&R ZN (except ZN40 <u>and</u> ZN1404024)
5900	E3	Other Revenues - Deferred Revenue Adjustments, Exchange, In DOE's Budget <u>Government/Non-Government = N</u> <u>(Reverse Sign)</u> FT 57 <u>and</u> B&R <u>not</u> YN0203, YN40, ZN40, ZN1404024
5900	E3	Other Revenues - Deferred Revenue Adjustments, Exchange, In DOE's Budget <u>Government/Non-Government = F</u> FT 57 <u>and</u> B&R ZN1404024
5900	E4	Other Revenues - Deferred Revenue Adjustments, Exchange, Not In DOE's Budget <u>Government/Non-Government = N</u> FT WD FT 4A (except FO XN)
5900	N1	Other Revenue - Non-Exchange, Not in DOE's Budget <u>Government/Non-Government = N</u> FT RX <u>and</u> B&R YN05 FT 53
5990		Collections for Others <u>Government/Non-Government = N</u> FT 5A <u>and</u> B&R ZN0403010, ZN0403011, ZN0403013 FT RX <u>and</u> B&R YN05

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Net Cost of Operations

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General Ledger Account Title/</u> <u>Associated MARS Element</u>
5990		Collections for Others <u>Government/Non-Government = F</u> FT 5A <u>and</u> B&R ZN0403012,14
5990		Collections for Others <u>Government/Non-Government = F</u> (Reverse Sign) FT 53
5991		Accrued Collections for Others <u>Government/Non-Government = N</u> FT 5A <u>and</u> B&R ZN0401, ZN0402
6100		Operating Expenses/Program Costs <u>Government/Non-Government = F</u> <u>OPI = 0600, FT = 5Z</u> (Reverse Sign) FT TE <u>and</u> B&R EW02MM050, EW15MM010 2/
6100		Operating Expenses/Program Costs <u>Government/Non-Government = F</u> <u>OPI = 0600</u> FT TE <u>and</u> B&R EW02MM050, EW15MM010 2/

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
6100		<p>Operating Expenses/Program Cost <u>Government/Non-Government = F</u> when OPI = Alpha in first character, 06 <u>or</u> 03 (except FT 3 <u>or</u> except B&R YN11,YN0403062) - Otherwise <u>Government/Non-Government = N</u> <u>Except</u> SCC 63,64(<u>unless</u> SCC 63,64 <u>and</u> FT UE,UX,UY,UZ or 5*)<u>or</u> FT 4* <u>and</u> FO XN <u>or</u> B&R 50,70,75,CB,WN,YN0203,YN0204,YN0304,YN0405,YN05,YN08,Z N FT 51,52,54 (unless B&R YN0403063),57,5E,5N,5U,5W <u>or</u> FT W1,W2,W3,W4,W9 <u>or</u> FT 5Z <u>and</u> B&R YN10 or FT TE <u>and</u> B&R EW02MM050, EW15MM010 ^{2/} FT Y <u>and</u> B&R SS00000000, AF0140100 ^{3/} (B&R YN11,YN0403062) <u>and</u> OPI = 03</p>
6100		<p>Operating Expense/Program Cost <u>OPI = 0600</u> <u>Government/Non-Government = F</u> FT Y <u>and</u> B&R SS00000000, AF0140100 ^{3/}</p>
6100		<p>Operating Expense/Program Cost <u>OPI = 0600, FT = 5Z (except FT = Y8 <u>and</u> B&R SS00000000)</u> <u>Government/Non-Government = F</u> (Reverse Sign) FT = Y <u>and</u> B&R SS00000000, AF0140100 ^{3/}</p>
6100		<p>Operating Expense/Program Cost <u>Government/Non-Government = N</u> FT 54 <u>and</u> OPI <u>Not</u> 03 <u>and</u> B&R YN11</p>
6100		<p>Operating Expense/Program Cost FT 57 and B&R YN0801000 <u>Government/Non-Government = N</u></p>
6100	00	<p>Cost of Goods Sold <u>Government/Non-Government = F</u> B&R WF <u>and</u> FT = 5Z</p>

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
6400		Benefit Expense <u>Government/Non-Government = F</u> When OPI = 03 <u>and</u> B&R YN11,YN0403062
6500	00	Cost of Goods Sold <u>Government/Non-Government = N</u> B&R CB <u>and</u> FT <u>not</u> 5* <u>or</u> ST01- ST05,ST0700,ST0706,ST0710, ST08-ST09, <u>or</u> WN
6610		Cost Capitalization Offset When Budget Reference Number = SWP
6710		Depreciation, Amortization, and Depletion <u>Government/Non-Government = N</u> FT 51,54,57,5N,5U,5W (<u>except</u> SCC 63 <u>or</u> B&R ZN, or YN (except YN030903, YN030905) (except YN0901) <u>or</u> YN0801000) <u>or</u> FT 5E <u>and</u> B&R ST0701 <u>or</u> B&R YN1301000
6710		Depreciation, Amortization, and Depletion <u>Government/Non-Government = N</u> (FT 5U <u>and</u> SCC 63) <u>or</u> (FT 5U <u>and</u> B&R YN0304)
6720		Bad Debt Expense <u>Government/Non-Government = N</u> ST0702 <u>and</u> FT =5E
6730		Imputed Costs <u>Government/Non-Government = F</u> B&R YN40 (<u>except</u> YN4030) ^{1/}

8132
Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
6790	01	Other Expenses Not Requiring Budgetary Resources, Revaluation of Assets <u>Government/Non-Government = N</u> FT 51,54,57,5E,5N,5W <u>and</u> B&R YN01-YN07 (except YN0203 <u>and</u> FO = WA or B&R YN0403063), YN03 (except YN0305), YN09-YN19 except YN0901,YN0902,YN11,YN1301000, YN24,YN26,YN30,YN81-YN96 <u>or</u> FT 5E <u>and</u> B&R = ST0703, ST0704 FT 51 and B&R ZN1910030 ⁴
6790	01	Revaluation of Assets and Liabilities SCC 63,64 and FT 5U,VE,VP,UX,UY,UZ
6790	02	Other Expenses Not Requiring Budgetary Resources, Nuclear Material Non-Fund Costs FT 51 <u>and</u> B&R YN0902
6790	09	Other Expenses Not Requiring Budgetary Resources, All Other <u>Government/Non-Government = N</u> B&R YN08
6800	09	Future Funded Expenses, All Other <u>Government/Non-Government = N</u> B&R YN0405
7110	09	Gains on Disposition of Assets, All Other <u>Government/Non-Government = N</u> B&R CB0308207 <u>and</u> FT 5N <u>or</u> B&R ZN1702
7111	01	Gains on Disposition of Assets - ST NE GZ Investments, Exchange <u>Government/Non-Government = F</u> B&R ZN1402021, ZN2303021
7111	04	Gains on Disposition of Assets - ST = GZ Investments Zero Coupon Bonds, Exchange <u>Government/Non-Government = F</u> B&R ZN1402021

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>	
7111	05	Gains on Disposition of Assets - Investments, Non-Exchange <u>Government/Non-Government = F</u> B&R ZN0404024, ZN2602021	
7180	02	Unrealized Holding Gains on Investments = Note <u>Government/Non-Government = N</u> B&R = YN1301000	ST = M2
7180	03	Unrealized Holding Gains on Investments = Bill <u>Government/Non-Government = N</u> B&R = YN1301000	ST = M3
7180	04	Unrealized Holding Gains on Investments = ZCB <u>Government/Non-Government = N</u> B&R = YN1301000	ST = U4
7190	01	Other Gains, PP&E <u>Government/Non-Government = N</u> B&R YN030902, YN030904	
7210	09	Losses on Disposition of Assets, All Other <u>Government/Non-Government = N</u> B&R YN25, ST0707 <u>and</u> FT 51,54,57,5E,5N,5W	
7210	09	Losses on Disposition of Assets, All Other B&R YN25, ST0707 <u>and</u> FT 51,54,57,5E,5N,5W	
7211	01	Losses on Disposition of Assets - Investments, Exchange <u>Government/Non-Government = F</u> B&R ZN1402022, ZN2303022	ST NE LZ

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>	
7211	04	Losses on Disposition of Assets - Investments, Exchange Zero Coupon Bonds <u>Government/Non-Government = F</u> B&R ZN1402022	ST = LZ
7211	05	Losses on Disposition of Assets - Investments, Non-Exchange <u>Government/Non-Government = F</u> ZN0404025, ZN2602022	
7280	02	Losses, Unrealized Holding Losses on Investments = Note <u>Government/Non-Government = N</u> B&R YN1302000	ST = M2
7280	03	Losses, Unrealized Holding Losses on Investments = Bill <u>Government/Non-Government = N</u> B&R YN1302000	ST = M3
7280	04	Losses, Unrealized Holding Losses on Investments = ZCB <u>Government/Non-Government = N</u> B&R YN1302000	ST = U4
7290	01	Other Losses, PP&E <u>Government/Non-Government = N</u> B&R YN0302, YN030901, YN030908	
7300	01	Extraordinary Items, PP&E <u>Government/Non-Government = N</u> B&R YN0303	
7401	00	Prior Period Adjustments - Funded, Restated <u>Government/Non-Government = N</u> B&R YN0203	
7400	U1	Prior Period Adjustments - Cumulative Results of Operations - Unfunded, Not Restated <u>Government/Non-Government = N</u> B&R YN0204 and FT 5*	

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Net Cost of Operations

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
7400	F1	Prior Period Adjustments - Cumulative Results of Operations - Funded, Not Restated <u>Government/Non-Government = N</u> B&R YN0204 <u>and</u> FT <u>Not</u> 5*
8030	01	Purchases of Capitalized PP&E SCC 63,64 <u>and</u> FT <u>Not</u> 5*,UE,UX,UY,UZ
8030	03	Purchases of Capitalized Inventory <u>(Reverse Sign)</u> B&R YN0203 <u>and</u> FT NE 5*
8030	04	Purchases of Capitalized Inventory (Contra) B&R YN0203 <u>and</u> FT NE 5*

Definition: Through the use of budget and reporting classifications, this account summarizes operating costs and revenues. All programs costs, other costs, other income, extraordinary charges and credits, and adjustments applicable to prior years are included in this account. The balance, the net cost of operation, is closed to account 8151, DOE Equity, at the end of the year (or to account 8125, Investment with Integrated Contractors, by contractor).

Restrictions on Use:

Table of Related Codes:

- Summary Classification Code = 60, 63, 64, 6C
- B&R must not = 35, 39, blank
- Contract Identification must not = blank
- Fund Type = operating
- Fund Type 3T, 3Y, 3U, 3N and B&R Program 40, 50 should balance by Fund Type within office code.
- Fund Type 2T, 2Y with B&R Program 60, 70 should balance by Fund Type within office code.

Balance Sheet Codes 2100 through 2199 and 8132 with Fund Type 51 or 57 and Summary Classification Code 63 should balance by fund type within reporting organization.

10/4/04

8132
Net Cost of Operations

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General Ledger Account Title/</u> <u>Associated MARS Element</u>
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MARS Edits: B020; B022; B023; B071; B073; C016; C082; C086; C095; C096;
C104; C110; C111; C112; C125; C195; C206

1/ B&R ZN4030000 was established in FY 1999 to record the value of oil transferred from the Department of the Interior. This oil was capitalized as part of the Strategic Petroleum Reserves, and we therefore treated as a transfer-in rather than an imputed cost.

2/ Elimination entries are needed each year to properly account for funds transferred from appropriation 89X0242 (fund type TE) to the D&D Fund (89X5231 - fund type 5U).

3/ Elimination entries are generated for payments received by the Isotope Production and Distribution Fund from DOE appropriations.

4/ To correct FY 2002 Chicago data error.

8000-35

6/23/03

8133
Program Costs Capitalized—Plant and Capital Equipment

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	FT WD,WH,WJ,8L NF,NG,NH,57
3107	09	Unexpended Appropriations - Used, All Other	FT <u>Not</u> 5*,UE,UF, UG,VE,VP,WF, WD,WH,WJ,8L, NF,NG,NH
3310	09	Cumulative Results of Operations, All Other	FT 56,57,58,59, 5A,5B,5C,5D, 5F,5G,5H,5R, 5S, 5Z
5700		Appropriations Used	FT 51,5N,UE,UF, UG,5E,5W,VE, WF
6100		Operating Expenses (Reverse Sign) <u>FT = 5Z, OPI - 0600</u>	FT Y and B&R 39SS00000, 39AF01400 ¹ / ₁
8802	01	Purchases of Capitalized Equipment	FT <u>Not</u> 5* <u>or</u> SCC 01
8802	02	Purchases of Capitalized Equipment- Contra Account <u>(Reverse Sign)</u>	FT <u>Not</u> 5* <u>or</u> SCC 01

8000-36

8133
Program Costs Capitalized—Plant and Capital Equipment

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account summarizes the fund and non-fund capital costs associated with plant and equipment activities. All such costs are capitalized as non-fund items to their respective asset accounts. At the end of the year, the balance by fund-type code is closed to account 8151, DOE Equity (or to account 8125, Investment with Integrated Contractors, by Contractors).

Restrictions on Use:

Table of Related Codes:

- Summary Class 61 Must have fund type = 5A through 54, 57
- B&R must not = Blank if Fund Type = 51, 57
- Fund Type must not = 3T, 3Y, and must be plant and equipment
- Balance Sheet Codes 2311 and 8133 with fund types 51 or 57 and Summary Classification Code 61 should balance by fund type within reporting organization.
- Balance sheet codes 2100 through 2199, 8132 and 8133 with Fund Type 51 or 57 and Summary Class Code 63 should balance by reporting organization.

MARS Edits: B020; B040; B073; C033; C034; C051; C060; C061; C099; C100; C104; C126; C127; C206; C316

1/ Elimination entries are generated for payments received by the Isotope Production and Distribution Fund from DOE appropriations.

8134
Other Revenue – Miscellaneous Receipts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5100	01	Revenue from Goods Sold, Offsetting Receipts <u>Government/Non-Government = N</u> B&R ZN1701
5310	E1	Interest Revenue <u>Government/Non-Government = N</u> B&R ZN1302
5310	N2	Interest Revenue, Non-Exchange, Non-Custodial <u>Government/Non-Government = N</u> ZN1919 <u>and</u> Source Doc = TRF891435
5320	03	Penalties, Fines and Administrative Fees, Non-Custodial <u>Government/Non-Government = N</u> ZN1919 and Source Doc = TRF891099
5900	C8	Other Revenue, Exchange, Offsetting Receipts – Misc. Receipts Returned to Treasury <u>Government/Non-Government = N</u> ZN16, ZN1919040
5900	E8	Other Revenue, Exchange, Miscellaneous Receipts Returned to Treasury <u>Government/Non-Government = F</u> B&R ZN1919013 (except FT 58) <u>1/</u>
5900	E8	Other Revenue, Exchange, Miscellaneous Receipts Returned to Treasury <u>Government/Non-Government = N</u> B&R 7502, ZN02, ZN15, ZN22, ZN75, ZN1301, ZN1305, ZN1306, ZN1307, ZN2301, ZN1005000, ZN1300000, ZN1400000, ZN14020001, ZN1403000, ZN1403010, ZN1403020, ZN1403021, ZN1403022, ZN1403023, ZN1404025, ZN1900000, ZN1901000, ZN1903000, ZN2300000, ZN24, ZN1919 (except ZN1919013, ZN1919040 <u>or</u> except Source Doc = TRF891435, TRF8910)

5/16/03

8134
Other Revenue – Miscellaneous Receipts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
6500	00	Operating Expenses/Program Costs <u>Government/Non-Government = N</u> B&R CB
6500	00	Cost of Good Sold <u>Government/Non-Government = N</u> SCC 60(except FT 5Y),66,CP (except FT 5Y) <u>or</u> SCC 95,97 <u>and</u> FT 5E,5W <u>or</u> B&R ED <u>and</u> FT CA <u>or</u> B&R YN04,YN40,YN0305,YN0309 <u>and</u> FT 5N <u>or</u> B&R CB <u>and not</u> CB0308207 <u>or</u> B&R 60,65,CE30,WN0100000,WN0103000,WN0103010,WN0103011, WN0103020,WN0103021,WN0103022,WN0104000,WN0104010, WN0104020,WN0105000,WN0105010,WN0105020,WN0105021, WN0105022,WN0119 WN02,WN0300010,WN0300020,WN0301010, WN0301020,WN0600000,WN0601000,WN0601010,WN0601020, WN0602040,WN0602041,WN0602042,WN0602050,WN0602051, WN0602052,WN0700000,WN0702000,WN0702010,WN0702020, WN0900000,WN0901000,WN0902000,WN1000000,WN1001000, WN1001010,WN1001011,WN1001012,WN1002000,WN1002010, WN1002011,WN1002012,WN1002020,WN1002021,WN1002022, WN11,WN17,WN1900000,WN1919000,WN1919010,WN1919011, WN1919012,WN22,WN25,WN65,YN24,YN26,
6500	00	Cost of Good Sold <u>Government/Non-Government = N</u> FT 5N <u>and</u> SCC CP <u>and</u> B&R CB0101000
7110	09	Gains on Disposition of Assets, All Other <u>Government/Non-Government = N</u> FT 54,5N,5X,5Y <u>and</u> B&R CB0308207,YN8149000,ZN1702
7400	U1	Prior Period Adjustment, Unfunded <u>Government/Non-Government = F</u> FT 5N <u>and</u> B&R = YN0203

8000-39

8134
Other Revenue – Miscellaneous Receipts

<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General Ledger Account Title/</u>
<u>Account</u>	<u>Account</u>	<u>Associated MARS Element</u>

^{1/} Special crosswalk logic is needed for FT 58 transactions using BSC 8134 in error. Since FT 58 funds are retained by DOE through a year-end credit appropriation warrant process for Departmental Administration, BSC 8134 should not be used with this fund type.

Definition: This account represents revenue which must be returned to the Treasury General Fund, pursuant to the law. When recording this revenue, record the Treasury Fund Symbol in the Supplementary Data field. Balance Sheet Code 8135 is closed into this account at year-end.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

11/14/02

8135
Contra Revenue – Miscellaneous Receipts

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
5730	A8	Financing Sources Transferred Out w/o Reimbursement, Non-Budgetary - Miscellaneous Receipts <u>Government/Non-Government = F</u> <u>OPI = 0390</u>	

Definition: This account represents a contra account to Balance Sheet Code (BSC) 8134, Other Revenue - Miscellaneous Receipts. When recording this revenue, record the Treasury Fund Symbol in the Supplementary Data field. BSC 8135 is closed to BSC 8134 at year-end.

Restrictions on Use:

Table of Related Codes: Fund Type 5*

MARS Edits:

5/16/03

8136
Bad Debt Expense – Miscellaneous Receipts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
5100	01	Revenue from Goods Sold, Offsetting Receipts <u>Government/Non-Government = N</u> B&R ZN1701
5310	E1	Interest Revenue <u>Government/Non-Government = N</u> B&R ZN1302
5310	N1	Interest Revenue, Non-Exchange, Custodial <u>Government/Non-Government = N</u> ZN1919 <u>and</u> Source Doc = TRF891435
5320	03	Penalties, Fines and Administrative Fees, Non-Custodial <u>Government/Non-Government = N</u> ZN1919 and Source Doc = TRF891099
5900	C8	Other Revenue, Exchange, Offsetting Receipts - Misc. Receipts Returned to Treasury <u>Government/Non-Government = N</u> ZN16, ZN1919040
5900	E8	Other Revenue, Exchange, Miscellaneous Receipts Returned to Treasury <u>Government/Non-Government = F</u> B&R ZN1919013 (except FT 58) <u>1/</u>
5900	E8	Other Revenue, Exchange, Miscellaneous Receipts Returned to Treasury <u>Government/Non-Government = N</u> B&R 7502, ZN15, ZN22, ZN75, ZN1301, ZN1305, ZN1306, ZN1307, ZN2301, ZN1005000, ZN1300000, ZN1400000, ZN14020001, ZN1403000, ZN1403010, ZN1403020, ZN1403021, ZN1403022, ZN1403023, ZN1404025, ZN1900000, ZN1901000, ZN1903000, ZN2300000, ZN24, ZN1919 (except ZN1919013, ZN1919040 <u>or</u> except Source Doc = TRF891435, TRF8910)

8000-42

5/16/03

8136
Bad Debt Expense – Miscellaneous Receipts

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title/ Associated MARS Element</u>
6500	00	Operating Expenses/Program Costs <u>Government/Non-Government = N</u> B&R CB
6500	00	Cost of Good Sold <u>Government/Non-Government = N</u> SCC 60(except FT 5Y),66,CP (except FT 5Y) <u>or</u> SCC 95,97 <u>and</u> FT 5E,5W <u>or</u> B&R ED <u>and</u> FT CA <u>or</u> B&R YN04,YN40,YN0305,YN0309 <u>and</u> FT 5N <u>or</u> B&R CB <u>and not</u> CB0308207 <u>or</u> B&R 60,65,CE30,WN0100000,WN0103000,WN0103010,WN0103011, WN0103020,WN0103021,WN0103022,WN0104000,WN0104010, WN0104020,WN0105000,WN0105010,WN0105020,WN0105021, WN0105022,WN0119 WN02,WN0300010,WN0300020,WN0301010, WN0301020,WN0600000,WN0601000,WN0601010,WN0601020, WN0602040,WN0602041,WN0602042,WN0602050,WN0602051, WN0602052,WN0700000,WN0702000,WN0702010,WN0702020, WN0900000,WN0901000,WN0902000,WN1000000,WN1001000, WN1001010,WN1001011,WN1001012,WN1002000,WN1002010, WN1002011,WN1002012,WN1002020,WN1002021,WN1002022, WN11,WN17,WN1900000,WN1919000,WN1919010,WN1919011, WN1919012,WN22,WN25,WN65,YN24,YN26,
6500	00	Cost of Good Sold <u>Government/Non-Government = N</u> FT 5N <u>and</u> SCC CP <u>and</u> B&R CB0101000
7110	09	Gains on Disposition of Assets, All Other <u>Government/Non-Government = N</u> FT 54,5N,5X,5Y <u>and</u> B&R CB0308207,YN8149000,ZN1702
7400	U1	Prior Period Adjustment, Unfunded <u>Government/Non-Government = F</u> FT 5N <u>and</u> B&R = YN0203

8000-43

8136

Bad Debt Expense – Miscellaneous Receipts

<u>SGL</u>	<u>DOE Sub-</u>	<u>Standard General Ledger Account Title/</u>
<u>Account</u>	<u>Account</u>	<u>Associated MARS Element</u>

1/ Special crosswalk logic is needed for FT 58 transactions using BSC 8136 in error. Since FT 58 funds are retained by DOE through a year-end credit appropriation warrant process for Departmental Administration, BSC 8136 should not be used with this fund type.

Definition: This account represents revenue which must be returned to the Treasury General Fund, pursuant to the law. When recording this revenue, record the Treasury Fund Symbol in the Supplementary Data field. Balance Sheet Code 8135 is closed into this account at year-end.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

11/14/02

8137

Contra Bad Debt Expense – Incurred for Others (Miscellaneous Receipts)

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
5730	A8	Financing Sources Transferred Out w/o Reimbursement, Non-Budgetary – Miscellaneous Receipts <u>Government/Non-Government = F</u> <u>OPI = 0390</u>	

Definition: This is a contra account to Balance Sheet Code (BSC) 8136,
Operating/Program Bad Debt Expense Miscellaneous Receipts. BSC 8137 closes
to BSC 8136 at year-end.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

8000-45

8138
Deferred Cost – Environmental Liabilities

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100	00	Unexpended Appropriations	YN0401110 <u>and</u> FT 5N
5700		Appropriated Capital Used	B&R YN0401130 (Except FT 5U)
6800	01	Future Funded Expenses, Financing Sources that Fund Cost of Prior Periods	B&R YN0401120 <u>or</u> B&R YN0401130 <u>and</u> FT 5U
6800	09	Future Funded Expenses, All Other <u>Government/Non-Government = N</u>	B&R YN0401 (except YN0401130)
7400	U1	Prior Period Adjustments - Cumulative Results of Operations - Unfunded, Not Restated <u>Government/Non-Government = N</u> B&R YN0204	

Definition: This account is used to record deferred cost once current year funding is received for a previously recorded unfunded deferred cost. Use of this account is an interim step until cost is incurred. The liability account recorded with this account is BSC 3896, Funded Environmental Liability. When costs are incurred, a normal cost entry is recorded (BSC 8132 and 3XXX), and BSCs 3896 and 8138 must be reversed.

Restrictions on Use:

Table of Related Codes:

MARS Edits:

9/29/03

8139
Unfunded Costs

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	FT = 57 <u>and</u> B&R <u>Not</u> YN0406, ZN1403010
5700		Appropriated Capital Used	B&R = YN0401130
5720	A9	Financing Sources Transferred In, Non-Budgetary, All Other <u>Government/Non-Government = F</u>	B&R = YN0306020
5730	A9	Financing Sources Transferred Out, Non-Budgetary, All Other <u>Government/Non-Government = F</u>	B&R = YN0306010
5900	E2	Other Revenue - Exchange, Not In DOE's Budget <u>Government/Non-Government = N</u>	FT 57 <u>and</u> B&R = ZN1403010
5900	E3	Future Funded Expenses, Financing Sources That Fund Costs of Prior Periods <u>Government/Non-Government = F</u> OPI = 0383	B&R YN0401120 <u>and</u> FT = 5Z
5900	E4	Other Revenue, Deferred Revenue Adjustment - Exchange In DOE's Budget <u>Government/Non-Government = N</u> <u>(Reverse Sign)</u>	FT = 57 <u>and</u> B&R <u>Not</u> YN0406 ¹
6800	01	Future Funded Expenses, Financing Sources That Fund Costs of Prior Periods <u>Government/Non-Government = N</u>	B&R YN0401120 <u>and</u> FT <u>Not</u> 5Z

8000-47

9/29/03

8139
Unfunded Costs

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
6800	U9	Future Funded Expenses, All Other <u>Government/Non-Government = N</u>	(Except B&R YN0203, YN0204, YN0306, YN0403050, YN0401120, YN0401130, ZN1403010) <u>or</u> OPI = 03
6800	U9	Future Funded Expenses, All Other <u>Government/Non-Government = F</u>	OPI = 03 <u>and</u> OPI <u>Not</u> 0319 <u>and</u> B&R <u>Not</u> YN0203, YN0204, YN0306
6850	00	Employer Contributions to Employee Benefit Contributions Not Requiring Current-Year Budget Authority <u>Government/Non-Government = F</u>	OPI = 0319
7401	00	Prior Period Adjustments, Unfunded - Restated <u>Government/Non-Government = N</u>	B&R = YN0203 <u>and</u> OPI <u>Not</u> 03
7400	U1	Prior Period Adjustments, Unfunded - Not Restated <u>Government/Non-Government = N</u>	B&R = YN0204 <u>and</u> OPI <u>Not</u> 03
7600		Changes in Actuarial Liability <u>Government/Non-Government = N</u>	B&R = YN0403050

Definition: BSC 8139 should be debited to reflect unfunded costs incurred that meet the criteria established under BSC's 399* and 3213. BSC 8139 requires a YN04 Budget & Reporting (B&R) number. This account will close to BSC 8159 at year-end.

Restrictions on Use:

Table of Related Codes: Fund Type 5*

MARS Edits:

8149
Other Monthly Nonfund Changes

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
6790	02	Other Expenses Not Requiring Budgetary Resources - Nuclear Material Costs	B&R NE Blank
6790	02	Other Expenses Not Requiring Budgetary Resources - Nuclear Material Costs <u>B&R YN0909000</u>	B&R = Blank

Definition: Other monthly non-fund changes are reported in Balance Sheet Code 8149 for balancing purposes. Account activity may represent a balancing entry for product transfers reported on a monthly basis or non-fund data regarding long-term receivables and deferred credits or fund returned to Treasury. The account is used on an interim basis with any balances reclassified by the close of the fiscal year.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 51,52,5E,VE,WF
- Monthly - Summary Classification Code 99 wherein certain details not required monthly may be reported for balancing by fund type. If this account is used, the entries must be reversed at year-end and the year's activity reported in the appropriate account.
- Year-end - Summary Classification Code 99 reversal of cumulative monthly entries and substitution in the appropriate accounts. This account must zero balance by fund type after year-end entries are made.

MARS Edits:

10/4/04

8151
DOE Equity

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2310	09	Advances from Others <u>Government/Non-Government = N</u>	FT 4A <u>and</u> Fiscal Year >2002
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	FT WD,WH,WJ,WK, WL,8L,NF,NG,NH
3100	00	Unexpended Appropriations	SCC OB,01 (Fiscal Year < 2002) FT <u>Not</u> 4A,UA,UE,UF,UG, UH,UX,UY,UZ,VE,VP,WF, 5E, 5U,WD,WH,WJ,WK,WL, NF, NG,NH,8L,5W,51,54, 57,5J,58,5N <u>or</u> SCC CP <u>and</u> FT <u>Not</u> JA,BB,5U
3100		Unexpended Appropriations	SCC CP <u>and</u> FT <u>Not</u> 5,DG,UA
3100	00	Unexpended Appropriations <u>Fiscal Year = 2002</u> <u>Fiscal Period = 200216,15,14</u> <u>(Reverse Sign)</u>	SCC 01 <u>and</u> FT 8C <u>and</u> Fiscal Year = 2002
3100		Unexpended Appropriations	SCC OB <u>and</u> Fiscal Year <2004 <u>and</u> FT 4A
3102	06	Unexpended Appropriations - Transfers-In, Inter-DOE <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	SCC TR <u>and</u> FT <u>Not</u> 5, WD,WH,WJ,WK,WL,8L, NF,NG,NH,VP
3102	06	Unexpended Appropriations - Transfers-Out, Inter-Office <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	SCC TR <u>and</u> FT <u>Not</u> 5, WD,WH,WJ,WK,WL,8L, NF,NG,NH,VP

8000-50

10/4/04

8151
DOE Equity

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3103	02	Unexpended Appropriations - Transfer-Out, Intra Office Government/Non-Government = F <u>OPI = 0600</u> <u>FT = 5Z</u> <u>(Reverse Sign)</u>	FT UJ <u>and</u> SCC RE
3103	06	Unexpended Appropriations - Transfers-Out, Inter-DOE Government/Non-Government = F <u>OPI = 0600</u>	SCC TI <u>and</u> FT <u>Not</u> 5, WD,WH,WJ,WK,WL,8L, NF,NG,NH,VP
3103	06	Unexpended Appropriations - Transfers-Out, Inter-DOE Government/Non-Government = F <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>OPI = 0600</u> <u>(Reverse Sign)</u>	SCC TI <u>and</u> FT <u>Not</u> 5, WD,WH,WJ,WK,WL,8L, NF,NG,NH,VP
3106	00	Unexpended Appropriations <u>Fiscal Year = 2002</u> <u>Fiscal Period = 200216,15,14</u>	SCC 01 <u>and</u> FT = 8C <u>and</u> Fiscal Year = 2002
3106	03	Unexpended Appropriations - Adjustments, Fund Type Recasts	SCC RE <u>and</u> FT <u>Not</u> 5, FA,VE,WF,UA,UE,UF,UG, UH,UX,UY,UZ,WD,WH,WJ, 8L,NF,NG,NH
3106	09	Unexpended Appropriations - Adjustments, All Other <u>(Reverse Sign)</u>	FT 4A <u>and</u> SCC OB <u>and</u> Fiscal Year = 2003
3108	00	Unexpended Appropriations - Prior Period Adjustments - Restated	SCC 01 <u>and</u> FT <u>Not</u> 5, 8C,WF,VE,VP <u>and</u> Fiscal Year > 2001

10/4/04

8151
DOE Equity

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3109	00	Unexpended Appropriations - Prior Period Adjustments	SCC CP and FT <u>Not</u> UE,UF,UG,UH,UX, UY,UZ,VE,WF,5U,WD,WH, WJ,WK,WL,NF,NG,NH,8L,5
3109	00	Unexpended Appropriations - Prior Period Adjustments	SCC CP <u>and</u> FT <u>Not</u> 5W <u>or</u> 57 SCC 01 <u>and</u> FT <u>Not</u> 5 (Fiscal Year < 2002)
3109	00	Unexpended Appropriations - Prior Period Adjustments	SCC 01 <u>and</u> FT 8C
3310	04	Cumulative Results, Unrealized Holding Gain/Loss On Investments	FT 57 <u>and</u> SCC OB, CP, 01
3310	09	Cumulative Results of Operations, All Other	FT 5W,UX,UY,UZ <u>and</u> SCC OB,CP,01 <u>or</u> FT 51 <u>and</u> SCC <u>Not</u> TI/TR
3310	09	Cumulative Results of Operations, All Other	FT UA(except SCC CP), VE,VP,WF,57,5E,5J, 52,58,5N,UF,UG, <u>or</u> SCC CP <u>and</u> FT <u>Not</u> 57
3310	09	Cumulative Results of Operations, All Other	FT 5U,54
3310	09	Cumulative Results of Operations, All Other	FT UE,UH <u>and</u> SCC <u>Not</u> RE
3310	09	Cumulative Results of Operations, All Other (Reverse Sign)	SCC CP <u>and</u> FT <u>Not</u> 5,UA
3310	09	Cumulative Results of Operations, All Other <u>Fiscal Year = 2003</u>	SCC 01 <u>and</u> FT 8C <u>and</u> Fiscal Year 2002

8000-52

10/4/04

8151
DOE Equity

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
5720	A2	Financing Sources Transferred-In without Reimbursement, Non-Budgetary <u>Government/Non-Government = F</u>	FT 5 (except FT 57) <u>and</u> SCC TR
5720	A2	Financing Sources Transferred-In Without Reimbursement, <u>Non-Budgetary</u> <u>Government/Non-Government = F</u> <u>FO = XN, RU = 9</u> <u>FT = 5Z</u> <u>(Reverse Sign)</u>	FT 5 (except FT 57) <u>and</u> SCC TR
5730	A2	Financing Sources Transferred- Out, Without Budgetary Resources, Non-Budgetary PP&E <u>Government/Non-Government = F</u>	FT 5 (except 57) <u>and</u> SCC = TI
5730	A2	Financing Sources Transferred- Out, Without Budgetary Resources <u>Government/Non-Government = F</u> <u>Field Office = XN, RU = 9</u> <u>FT = 5Z</u> <u>(Reverse Sign)</u>	FT 5 (except 57) <u>and</u> SCC = TI
5755	01	Nonexpenditure Trust Fund Financing Source, Transfer-In, Interoffice <u>Government/Non-Government = F</u> <u>OPI - 0600</u>	FT UX,UZ <u>and</u> SCC RE
5755	01	Nonexpenditure Trust Fund Financing Source, Transfer-In, Interoffice <u>Government/Non-Government = F</u> <u>OPI - 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT UX,UZ <u>and</u> SCC RE

8000-53

8151
DOE Equity

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
5765		Nonexpenditure Trust Fund Financing Source, Transfer-Out <u>Government/Non-Government = F</u> <u>OPI = 0600</u>	FT UE,UH <u>and</u> SCC RE
5765		Nonexpenditure Trust Fund Financing Source, Transfer-Out <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT UE,UH <u>and</u> SCC RE
5790	09	Other Financing Sources, All Other <u>Government/Non-Government = N</u>	SCC 01 <u>and</u> FT 8C <u>and</u> Fiscal Year 2002
5790	09	Other Financing Sources, All Other <u>Government/Non-Government = N</u> <u>Fiscal Year = 2003</u> <u>(Reverse Sign)</u>	
7280	04	Unrealized Holding Losses on Investments - ZCB	FT 57 <u>and</u> SCC 97 <u>and</u> Fiscal PD < 200101
7400	U1	Prior Period Adjustments, Cumulative Results of Operations - Unfunded, Not Restated <u>(Reverse Sign)</u> <u>Government/Non-Government = N</u>	FT UA <u>and</u> SCC CP
7400	U1	Prior Period Adjustments - Cumulative Results of Operations - Unfunded, Not Restated <u>Government/Non-Government = N</u>	FT 57,5N <u>and</u> Fiscal Year = 2002

Definition: The Government's equity in the net assets of a field office is reflected in the net total of the balances of all the accounts in the DOE Equity group of accounts. Within each fund-type code, the following accounts are closed at fiscal year-end to Account 8151, DOE Equity.

10/4/04

8151
DOE Equity

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
<u>Account</u>		<u>Title</u>	
4511		Funds Returned to U.S. Treasury	
4513		Transfer Appropriations Received (Liabilities Contra)	
4514		Trust Funds Received (Liabilities Contra)	
4517		Funds Borrowed from Federal Financing Bank	
4518		Borrowing from U.S. Treasury	
4811		Appropriation Reimbursements - Non OFAs	
4812		Appropriation Reimbursements - Other Federal Agencies	
700*		Disbursements	
8111 & 8112		DOE Transfers Issued and Received	
8113 & 8114		Nonreimbursable Transfers to and from Other Federal Agencies	
8115		Intra-reporting Unit Transfers	
8125		The sum of each office's integrated contractors closings to Account 8125, Investment with Integrated Contractors	
8131		Program Costs Capitalized--Inventories	
8132		Net Cost of Operations	
8133		Program Costs Capitalized--Plant and Capital Equipment	

Restrictions on Use: Generated through year-end Financial Information System closing routine and independently with field office systems.

Table of Related Codes:

- Summary Classification Code must not = OB, RP, 02 through 99

MARS Edits: C002; C317

11/25/03

8152
Capital Investments

<u>SGL Account</u>	<u>DOE Sub-Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	FT 57 (except SCC CP <u>and</u> Fiscal Year > 2002)
3100		Unexpended Appropriations	FT <u>Not</u> 5*,VE,VP, WF
3310	09	Cumulative Results of Operations, All Other	FT 5 (except 57) WF,VE, <u>and</u> SCC <u>Not</u> TI,TR
5720	A2	Financing Sources Transferred In, w/o Reimbursement, Non-Budgetary - All Other <u>Government/Non-Government = F</u>	FT 5 (except 57), WF,VE,VP <u>and</u> SCC = TR
5720	A2	Financing Sources Transferred-In, w/o Reimbursement, Inter-Office PP&E <u>Government/Non-Government = F</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT 5 (except 57) and SCC = TR
5730	A2	Financing Sources Transferred Out w/o Reimbursement, Inter-Office PP&E <u>Government/Non-Government = F</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT 5 (except 57) <u>and</u> SCC = TI
5730	A2	Financing Sources Transferred Out, w/o Reimbursement, Non- Budgetary - All Other <u>Government/Non-Government = F</u>	FT 5 (except 57), WF,VE,VP <u>and</u> SCC = TI
7400	F1	Prior Period Adjustments, Funded <u>Government/Non-Government = N</u>	FT <u>Not</u> 5W,57 <u>and</u> SCC CP

3/6/01

8152
Capital Investments

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: This account represents the initial investment to commence operations, revenues and expenses transferred to this account, and funds returned to Treasury. Balance Sheet Codes 8131 and 8133 close to this account at year-end.

Restrictions on Use: Generated through year-end Financial Information System closing routine and independently with operations office systems.

Table of Related Codes:

MARS Edits:

8000-57

8153
Cumulative Results of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	FT 55,57,5J (Fiscal Year < 2002)
3100		Unexpended Appropriations	FT <u>Not</u> 5*,VE,VP,WF
3310	09	Cumulative Results of Operations, All Other	FT <u>Not</u> 53,55,57, 5J (Fiscal Year < 2003), 5W <u>or</u> SCC <u>Not</u> TI,TR <u>or</u> SCC CP <u>and</u> FT <u>Not</u> 51,54,5U
5720	A9	Financing Sources Transferred In - w/o Reimbursement, Non- Budgetary - All Other <u>Government/Non-Government = F</u>	SCC = TR <u>and</u> FT <u>Not</u> 53,55,57,5J,5W
5730	A9	Financing Sources Transferred Out - w/o Reimbursement, Non- Budgetary - All Other <u>Government/Non-Government = F</u>	SCC = TI <u>and</u> FT <u>Not</u> 53,55,57, 5J,5W
7400	F1	Prior Period Adjustments, Funded <u>Government/Non-Government = N</u>	SCC CP <u>and</u> FT <u>Not</u> 57
7400	U1	Prior Period Adjustments, Not Restated, Unfunded <u>Government/Non-Government = N</u>	FT 5J <u>and</u> Fiscal Year 2002

Definition: This account represents the net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains. Balance Sheet Code 8132 will close to this account at year-end.

Restrictions on Use: Generated through year-end Financial Information System closing routine and independently with operations office systems.

Table of Related Codes:

MARS Edits:

6/3/03

8154
Other Cumulative Results of Operations

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
3100		Unexpended Appropriations	FT <u>Not</u> 5*,VE,VP, WF
3310	09	Cumulative Results of Operations, All Other	FT VE,VP,WF,5E

Definition: This account represents the net differences not classified in Balance Sheet Code 8153, Cumulative Results of Operations.

Restrictions on Use: Generated through year-end Financial Information System closing routine and independently with operations office systems.

Table of Related Codes:

MARS Edits:

11/25/03

8159
Future Funding Requirements

<u>SGL Account</u>	<u>DOE Sub- Account</u>	<u>Standard General Ledger Account Title</u>	<u>Associated MARS Element</u>
2320	02	Deferred Credits, Domestic <u>Government/Non-Government = N</u>	FT 57
3100		Unexpended Appropriations	FT <u>Not</u> 5*,VE,VP, WF
3310	09	Cumulative Results of Operations, All Other	FT <u>Not</u> 5W, 57 <u>and</u> SCC <u>Not</u> TI, TR
5720	A2	Financing Sources Transferred In w/o Reimbursement, Non-Budgetary - Liabilities <u>Government/Non-Government = F</u>	FT 5 (except 57) <u>and</u> SCC = TR
5720	A2	Financing Sources Transferred-In w/o Reimbursement, Inter-Office PP&E <u>Government/Non-Government = F</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT 5 (except 57) <u>and</u> SCC = TR
5730	A2	Financing Sources Transferred Out w/o Reimbursement, Non-Budgetary - Liabilities <u>Government/Non-Government = F</u>	FT 5 (except 57) <u>and</u> SCC = TI
5730	A2	Financing Sources Transferred-Out w/o Reimbursement, Inter-Office PP&E <u>Government/Non-Government = F</u> <u>Field Office = XN, RU = 9</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u>	FT 5 (except 57) and SCC = TI
7400	U1	Prior Period Adjustments, Unfunded <u>Government/Non-Government = N</u>	SCC CP <u>and</u> B&R YN0203

8000-60

3/6/01

8159
Future Funding Requirements

<u>SGL</u> <u>Account</u>	<u>DOE Sub-</u> <u>Account</u>	<u>Standard General</u> <u>Ledger Account Title</u>	<u>Associated</u> <u>MARS Element</u>
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Definition: BSC 8139 will close into this account at year end. The cumulative balance in this account will represent the total future funding requirements for the Department.

Restrictions on Use:

Table of Related Codes

MARS Edits:

8000-61